CHARITIES—BEQUESTS FOR MASSES CHARITABLE.—A will contained several bequests to priests for masses to be said by them in their churches for the repose of the soul of the testator and certain relatives. The residue of the estate was left to a Catholic archbishop in Dublin, Ireland, with a request that priests in designated churches in his jurisdiction be procured to say masses for the soul of the testator and designated relatives. *Held*, the gifts to the priests are not trusts but are valid as direct gifts to the donees. The residuary legacy is a charitable trust within the meaning of the California Civil Code limiting gifts of that character by will. *In re Hamilton's Estate* (Cal., 1920), 186 Pac. 587.

In England, until recently, a trust for the saying of masses was considered as a superstitious use which was illegal and void. *Re Egan* [1918], 2 Ch. 350; *Re Blundell's Trusts*, 30 Beav. 365; *Atty. Gen.* v. *Fishmonger's Co.*, 2 Beav. 151. But see *Bourne* v. *Keane* [1919], A. C. 815, overruling these cases. See 18 MICH. L. REV. 558. In Ireland trusts for the saying of masses have been held valid as to immediate masses, but not charitable and invalid if creating a perpetuity. *Reichenbach* v. *Quin*, 21 L. R. Ir. 138; *Kehoe* v. *Wilson*, 7 L. R. Ir. 10; *Morrow* v. *M'Conville*, Ir. L. R. 11 Eq. 326. But see *O'Hanlon* v. *Logue* [1906], 1 L. R. 247 (masses to be said in public). In this country, by what is probably the weight of authority, bequests for masses are held valid, but on varying grounds. In one class of cases they are upheld as charitable. *Ackerman* v. *Fichter*, 179 Ind. 392 (all poor souls); *Hoeffler* v. *Clogan*, 171 Ill. 462; *Schouler, Petitioner*, 134 Mass. 426; *Rhymer's Appeal*, 93 Pa. 142 (called a religious use). In other cases they are upheld as private trusts or construed as gifts to the donees. *Harrison* v. *Brophy*, 59 Kan. 1; *Moran* v. *Moran*, 104 Ia. 216 (said not to be a trust but a valid gift); *Sherman* v. *Baker*, 20 R. I. 446; *Re Lennon's Estate*, 152 Cal. 327. Courts which deny the validity of such bequests generally regard them as private trusts which are void for lack of a beneficiary. *Festorazzi* v. *St. Joseph's Catholic Church*, 104 Ala. 327; *McHugh* v. *McCole*, 97 Wis. 166; *Holland* v. *Alcock*, 108 N. Y. 312 (abrogated by statute in 1893; see *Matter of Morris*, 227 N. Y. 141.) In other courts they are regarded as not charitable and invalid if creating a perpetuity. See Irish cases, *supra; Re Zeagman*, 37 Ont. L. Rep. 536. The instant case is interesting because in effect it overrules *Re Lennon's Estate, supra*, where it was distinctly held that a bequest for masses was not charitable. The case illustrates two types of bequests for masses which are given effect on different theories, viz., as a direct gift to the named beneficiary, and as a charitable trust. The opinion contains an interesting discussion of the nature and purposes of the mass according to the doctrine of the Roman Catholic Church, upon which the court bases its conclusion that a bequest for such purposes is charitable. See further, 14 Ann. Cases 1025; 65 Am. St. Rep. 119; 40 L. R. A. 717; SCOTT'S CASES ON TRUSTS, p. 283, note.

CONSTITUTIONAL LAW—INCOME TAX ON SALARIES OF FEDERAL JUDGES.—The provision of Income Tax Act, Sec. 213, in requiring salaries generally to be included in gross income returns, specifies salaries of federal judges